

#### DEPARTMENT OF THE NAVY

OFFICE OF NAVAL RESEARCH 875 NORTH RANDOLPH STREET SUITE 1425 ARLINGTON, VA 22203-1995

IN REPLY REFER TO:

Agreement Date: December 7, 2021

#### NEGOTIATION AGREEMENT

INSTITUTION:

National Academy of Sciences Washington, DC 20001

The Indirect Cost and Fringe Benefits rates and Cost of Money factors contained herein are for use on grants, contracts and/or other agreements issued or awarded to the National Academy of Sciences by all Federal Agencies of the United States of America, in accordance with the provisions and cost principles mandated by 2 CFR Part 200. These rates shall be used for forward pricing and billing purposes for the National Academy of Sciences Fiscal Years 2022 and 2023. This rate agreement supersedes all previous rate agreements/determinations related to these rates for Fiscal Years 2022 and 2023.

## Section I: RATES - TYPE: FIXED (FIXED)

TYPE	POOL	FROM	то	RATE	BASE	APPLICABLE TO	LOCATION
Fixed	Overhead	1/1/22	12/31/23	(b) (4)	(a)	All	LOCATION
Fixed	Overhead	1/1/22	12/31/23	(D) (T)	2000		On Site
Fixed	Subaward Flow-Thru	1/1/22	12/31/23		(b)	All	Off Site
Fixed	G&A		West March		(c)	All	All
10-10		1/1/22	12/31/23		(d)	All	All
Fixed	Leave	1/1/22	12/31/23		(e)	All	A11
Fixed	Fringe Benefits	1/1/22	12/31/23		(f)	A11	
Cost of	Money Rates:				(*)	All	All
Fixed	Overhead	1/1/22	12/31/23		(a)	All	On Site
Fixed	Subaward Flow-Thru	1/1/22	12/31/23		J-90111.5944		8WC35A31
Fixed	G&A				(c)	All	All
Invu	Jan	1/1/22	12/31/23		(d)	All	All

#### **DISTRIBUTION BASES**

- (a) Direct labor dollars composed of total direct salaries and wages, (including overtime) onsite leave, fringe benefits, temporary personnel onsite, base borrowed personnel onsite, and other personal services onsite performed at 2101 Constitution Ave. and 500 Fifth Street.
- (b) Program Direct labor dollars composed of total direct salaries and wages, (including overtime), offsite leave, fringe benefits, temporary personnel offsite, base borrowed personnel offsite, and other personal services offsite performed outside of 2101 Constitution Ave., and 500

Fifth Street (excludes direct salaries and wages, accrued leave, and fringe benefits of NAS employees assigned to RERF).

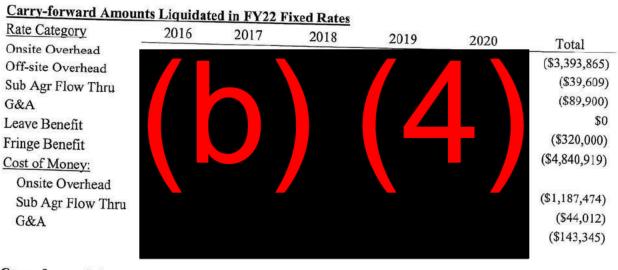
- (c) Subaward Flow-Thru Administration base is composed of Associateship/Fellowship; Honoraria; Subawards; Materials, Supplies and Services under an award; Dues to International Organizations; and Prizes & Awards.
- (d) G&A Base Value Added Cost Input is composed of Onsite base, Onsite Assessment, Offsite base, Offsite Assessment, Flow-Thru Assessment, Other Direct cost, and National Academy Press applicable costs.
- (e) Gross salaries and wages less: spending account, overtime premium, annual leave, salary continuation, holiday leave, other leave, hourly employees, full-time temporaries, part-time regular (<50%), part-time temporary, hourly and severance pay.
- (f) The leave base described in (e) above, plus part-time regular (<50%), overtime premium and leave assessed.

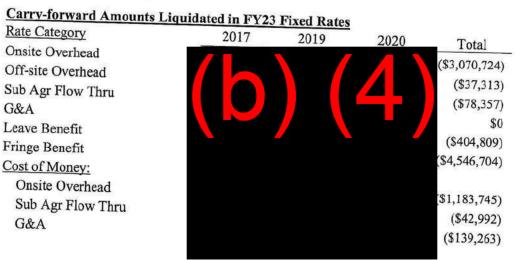
# SECTION II - GENERAL TERMS AND CONDITIONS

- A. LIMITATIONS: Use of the rates set forth under Section I is subject to availability of funds and to any other statutory or administrative limitations. The rates are applicable to a given grant or contract or other agreement only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the organization were included in this indirect cost pool as finally accepted and that such costs are legal obligations of the organization and allowable under governing cost principles; (2) that the same costs that have been treated as indirect costs are not claimed as direct costs; (3) that similar types of costs have been accorded consistent accounting treatment; and (4) that the information provided by the organization which was used as a basis for acceptance of the rates agreed to herein, and expressly relied upon by the Government in negotiating and accepting the said rates is not subsequently found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: The rates contained in Section I of this agreement are based on the accounting system in effect at the time the agreement was negotiated. Changes to the method(s) of accounting for costs, which affect the amount of reimbursement resulting from the use of these rates require the prior written approval of the authorized representative of the cognizant agency for indirect costs. Such changes include but are not limited to changes in the charging of a particular type of cost from indirect to direct. Failure to obtain such approval may result in subsequent cost disallowances.
- C. FIXED RATES WITH CARRY-FORWARD PROVISIONS: The fixed rates contained in this agreement are based on estimates of the costs for FY 2022 and 2023. When actual costs for these fiscal years are determined, adjustments will be applied to a rate negotiation for a subsequent fiscal year to recognize the difference between the FY 2022 and 2023 estimated costs used to establish the fixed rates and the negotiated actual FY 2022 and 2023 costs.

D. CARRY FORWARD AMOUNTS: The following FY 2016 through FY2019 final and FY 2020 estimated carry-forward amounts were included in the establishment of the FY 2022 and FY2023 rates.

Note () reflects over-recovery





E. USE BY OTHER FEDERAL AGENCIES: The rates set forth in Section I are negotiated in accordance with and under the authority set forth in 2 CFR Part 200. Accordingly, such rates shall be applied to the extent provided in such regulations to grants, contracts, and other agreements to which 2 CFR Part 200 applies, subject to any limitations in part A of this section. Copies of this document may be provided by either party to other federal agencies to provide such agencies with documentary notice of this agreement and its terms and conditions.

### F. SPECIAL REMARKS:

- 1. The rates included in Section I are not intended to be applied to Intergovernmental Personal Act (IPA) costs. If the National Academy of Sciences elects to seek reimbursement of indirect costs associated with IPA agreements, then the National Academy of Sciences and the Office of Naval Research shall establish a special indirect cost rate for IPA agreements in accordance with the provisions of 2 CFR Part 200.
- 2. The Government's agreement with the rates set forth in Section I is not an acceptance of the National Academy of Sciences' accounting practices or methodologies. Any reliance by the Government on cost data or methodologies submitted by the National Academy of Sciences is on a non-precedence-setting basis and does not imply Government acceptance.

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FOR THE NATIONAL ACADEMY OF SCIENCES:

(b) (6)
Mary B. Salmon
Chief Financial Officer

12/9/2021

Date

FOR THE U.S. GOVERNMENT:

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1514688946 Date: 2021.12.13 08:04:10 -05'00'

Linda Morgan Wood Contracting Officer

12/13/21

Date

For information concerning this agreement contact:

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